## EXHIBIT 8



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October 18, 2018

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## BY E-MAIL

Dean Kawamoto Keller Rohrback L.L.P. 1201 Third Avenue, Suite 3200 Seattle, Washington 98101

Re: In re National Prescription Opioid Litigation, Case No. 17-md-2804

## Dear Dean:

I write in response to your October 15, 2018 letter regarding service on Mallinckrodt LLC's foreign parent entity, Mallinckrodt plc.

As you know, service on foreign corporations, including Mallinckrodt plc, is governed by the Court's long-standing Order set forth in Paragraph 6.d of CMO #1, dated April 11, 2018. Specifically, the Court ordered: "The Court expects the Plaintiffs in all filed cases as of the date of this Order to effectuate service by Wednesday, July 18, 2018. Service on a foreign corporation is suspended until further order of the Court." Moreover, the Court ordered: "Plaintiffs shall not name as a Defendant, nor seek to serve, any entity as to which Plaintiffs lack a good faith basis to assert that the entity is subject to personal jurisdiction in this Court."

As we stated to your firm months ago. in e-mail correspondence dated August 2, 2018: "In light of paragraph 6.d of CMO #1 suspending service on foreign corporations, we are not accepting or returning service waivers on behalf of Mallinckrodt plc at this time, pending further order of the Court." We never received a response to this email. Our position remains unchanged. In light of the Court's Order and our previous correspondence on this subject, we do not believe your belated inquiry regarding service on Mallinckrodt plc is proper. Moreover, your untimely request comes at a time when the parties in the Track One cases have already briefed motions to dismiss, and are in the middle of producing voluminous documents and preparing for upcoming depositions.

Mallinckrodt plc is an Irish holding company that has never marketed, manufactured, or distributed opioids. It is not subject to general jurisdiction in the United States, and it neither did nor could engage (given that it has at all times been an entity that was not registered with the DEA) in any conduct relating to the manufacture or sale of opioids sufficient for the Court to assert specific personal jurisdiction over it in these proceedings. In light of these facts, plaintiffs in other courts

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across the country have agreed to save the needless expense of litigating personal jurisdiction and have agreed to drop Mallinckrodt plc from their complaints.

Accordingly, we are unwilling to accept service on Mallinckrodt plc or agree to modify the Court's order imposed by Paragraph 6.d of CMO #1. As Special Master Cohen recently stated, any such request to set aside the Court's standing order must be made directly with Judge Polster. We believe it is inappropriate at this late stage for plaintiffs to demand "pathways to service" on Mallinckrodt plc and, given the lack of a good faith basis to assert personal jurisdiction, it would be uniquely prejudicial (and wasteful of the Court's and parties' resources, particularly in light of the case management schedule set forth in CMO #7) for Mallinckrodt plc to be forced to brief a motion to dismiss for lack of personal jurisdiction.

Sincerely,

Rocky C. Tsai

cc: Andrew O'Connor